IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF NORTH CAROLINA Civil Action No: 3:05CV165 MU

ALICE M. ALLEN,

Plaintiff,

STIPULATION OF JUDGMENT

 V_{\bullet}

UNITED STATES OF AMERICA,

Defendant.

The parties have stipulated and agreed that judgment should be entered in favor of plaintiff Alice M. Allen against the United States as follows on all claims in the complaint. It is therefore:

ORDERED that judgment be entered in favor of plaintiff on Count I in the amount of \$4,581 plus interest from April 15, 2000 until this judgment is satisfied and \$82.58 plus interest from September 20, 2004 until this judgment is satisfied, all interest to be computed pursuant to 28 U.S.C. § 2411 and 26 U.S.C. § 6621(a)(1).

ORDERED that judgment be entered in favor of plaintiff on Count II in the amount of \$2,910 plus interest from April 15, 2004 until this judgment is satisfied at the rate specified in 28 U.S.C. § 2411 and 26 U.S.C. § 6621(a)(1).

Each party is to bear their own costs and attorney's fees.

This the That day of Mountain, 2005

Graham D. Mullen

United States District Judge

Consented to:

s/ Thomas Holderness
Thomas Holderness
N.C. Bar No. 17457
Andrew W. Tarr
N.C. Bar No. 31827

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s/ Jonathan D. Carroll
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CERTIFICATE OF SERVICE

I hereby certify that on <u>September 26, 2005</u>, I electronically filed the foregoing Stipulation of Judgment with the Clerk of the Court using the CM/ECF system, and I hereby certify that I have mailed the document to the following non CM/ECF participant:

Jonathan D. Carroll
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, D.C. 20044

Respectfully submitted,

S/ Thomas Holderness
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